

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

CITY OF WEST UNION, IOWA
DUE: December 1, 2017

16203301400000
CITY ADMINISTRATOR
612 HIGHWAY 150 SOUTH
WEST UNION, IA 52175

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,051,435		1,051,435	1,106,451
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,051,435		1,051,435	1,106,451
Delinquent property taxes	0		0	
TIF revenues	51,946		51,946	121,748
Other city taxes	236,514	0	236,514	250,129
Licenses and permits	47,052	0	47,052	47,600
Use of money and property	13,704	0	13,704	24,300
Intergovernmental	791,783	0	791,783	669,039
Charges for fees and service	251,781	823,717	1,075,498	1,039,776
Special assessments	0	0	0	
Miscellaneous	52,029	28,822	80,851	24,150
Other financing sources	684,127	601,907	1,286,034	1,119,000
Total revenues and other sources	3,180,371	1,454,446	4,634,817	4,402,193
Expenditures and Other Financing Uses				
Public safety	484,734	0	484,734	513,220
Public works	534,453	0	534,453	546,884
Health and social services	0	0	0	
Culture and recreation	384,238	0	384,238	400,621
Community and economic development	65,254	0	65,254	166,048
General government	132,121	0	132,121	152,991
Debt service	228,942	0	228,942	228,943
Capital projects	690,731	0	690,731	729,157
Total governmental activities expenditures	2,520,473	0	2,520,473	2,737,864
Business type activities	0	1,282,694	1,282,694	1,290,386
Total ALL expenditures	2,520,473	1,282,694	3,803,167	4,028,250
Other financing uses, including transfers out	726,034	0	726,034	559,000
Total ALL expenditures/And other financing uses	3,246,507	1,282,694	4,529,201	4,587,250
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-66,136	171,752	105,616	-185,057
Beginning fund balance July 1, 2016	1,942,073	731,112	2,673,185	2,881,895
Ending fund balance June 30, 2017	1,875,937	902,864	2,778,801	2,696,838

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 6,149,511

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WEST UNION					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	631,894	238,955		180,586			1,051,435			1,051,435	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	631,894	238,955		180,586	0		1,051,435		T01	1,051,435	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	631,894	238,955		180,586	0	0	1,051,435			1,051,435	6			
7	TIF revenues			51,946				51,946		T01	51,946	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	1,704	411		457			2,572		T19	2,572	12			
13	Hotel/motel tax	29,850						29,850		T19	29,850	13			
14	Other local option taxes		204,092					204,092		T09	204,092	14			
15	TOTAL OTHER CITY TAXES	31,554	204,503	0	457	0	0	236,514	0		236,514	15			
16	Section B - LICENSES AND PERMITS	47,052						47,052		T29	47,052	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	4,131	628					4,759		U20	4,759	18			
19	Rents and royalties	8,945						8,945		U40	8,945	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	13,076	628	0	0	0	0	13,704	0		13,704	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	32,892				87,198		120,090		B89	120,090	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	32,892	0	0	0	87,198	0	120,090	0		120,090	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST UNION		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		308,621					308,621		C46	308,621	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	3,274						3,274		C89	3,274	49
50	Iowa Department of Transportation					192,805		192,805		C89	192,805	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants	74,779	26,148					100,927		C89	100,927	53
54	Commercial & Industrial Replacement Claim		2,212	7,668	21,563			31,443		C89	31,443	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	78,053	336,981	7,668	21,563	192,805	0	637,070	0		637,070	60
61												61
62	Local grants and reimbursements											62
63	County contributions	12,828						12,828			12,828	63
64	Library service							0		D89	0	64
65	Township contributions	21,795						21,795		D89	21,795	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	34,623	0	0	0	0	0	34,623	0		34,623	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	145,568	336,981	7,668	21,563	280,003	0	791,783	0		791,783	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	408,077	A91	408,077	73
74	Sewer							0	415,640	A80	415,640	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport	6,815						6,815		A01	6,815	78
79	Landfill/garbage	133,115						133,115		A81	133,115	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST UNION		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	11,304						11,304		A89	11,304	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	1,900	300				300	2,500		A03	2,500	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	85,294						85,294		A61	85,294	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	12,753						12,753			12,753	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	251,181	300	0	0	0	300	251,781	823,717		1,075,498	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	30,519	9,087					39,606		U99	39,606	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise		2,020					2,020		U11	2,020	110
111	Fines	10,403						10,403		U30	10,403	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0	28,822		28,822	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	40,922	11,107	0	0	0	0	52,029	28,822		80,851	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST UNION							<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,161,247	792,474	59,614	202,606	280,003	300	2,496,244	852,539		3,348,783	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					377,093		377,093	182,907	NR	560,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	18,804	19,000			194,230		232,034	419,000		651,034	127				
128	Internal TIF loans and transfers in				75,000			75,000			75,000	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	18,804	19,000	0	75,000	571,323	0	684,127	601,907		1,286,034	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,180,051	811,474	59,614	277,606	851,326	300	3,180,371	1,454,446		4,634,817	132				
133												133				
134	Beginning fund balance July 1, 2016	601,597	660,895	250,648	-1,267	426,220	3,980	1,942,073	731,112		2,673,185	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,781,648	1,472,369	310,262	276,339	1,277,546	4,280	5,122,444	2,185,558		7,308,002	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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158												158				
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF WEST UNION		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	329,158	95,242					424,400		E62	424,400	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	8,390						8,390		E89	8,390	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	291						291		E59	291	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	45,603	5,892					51,495		E24	51,495	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	158						158		E32	158	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	383,600	101,134		0	0	0	484,734			484,734	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEST UNION		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	23,610	282,268					305,878		E44	305,878	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	46,549						46,549		E44	46,549	48
49	Traffic control safety — Current operation	1,360						1,360		E44	1,360	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		27,131					27,131		E44	27,131	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	41,460	277					41,737		E01	41,737	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	111,798						111,798		E81	111,798	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	224,777	309,676		0	0	0	534,453			534,453	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST UNION		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST UNION		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	120,642	46,688					167,330		E52	167,330	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	73,258	15,002					88,260		E61	88,260	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	96,345	3,376					99,721		E61	99,721	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	28,361	566					28,927		E03	28,927	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	318,606	65,632		0	0	0	384,238			384,238	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	9,929	155					10,084		E89	10,084	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	21,003						21,003		E89	21,003	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			33,976				33,976		E50	33,976	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	191						191		E29	191	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction			0				0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	31,123	155	33,976	0	0	0	65,254			65,254	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 – Continued						CITY OF WEST UNION		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,555	568					7,123		E29	7,123	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	76,561	29,239					105,800		E23	105,800	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	0						0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,433						4,433		E25	4,433	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	14,765						14,765		E89	14,765	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	102,314	29,807	0	0	0	0	132,121			132,121	176
177	Section G — DEBT SERVICE				228,942			228,942			228,942	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	228,942	0	0	228,942			228,942	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						690,731		690,731			690,731	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	690,731	0	690,731			690,731	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	690,731	0	690,731			690,731	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,060,420	506,404	33,976	228,942	690,731	0	2,520,473			2,520,473	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEST UNION		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
197	Section I — BUSINESS TYPE ACTIVITIES											197	
198	Water — Current operation								770,064	E91	770,064	198	
199	Purchase of land and equipment									G91	0	199	
200	Construction									F91	0	200	
201	Sewer and sewage disposal — Current operation								284,928	E80	284,928	201	
202	Purchase of land and equipment									G80	0	202	
203	Construction									F80	0	203	
204	Electric — Current operation									E92	0	204	
205	Purchase of land and equipment									G92	0	205	
206	Construction									F92	0	206	
207	Gas Utility — Current operation									E93	0	207	
208	Purchase of land and equipment									G93	0	208	
209	Construction									F93	0	209	
210	Parking — Current operation									E60	0	210	
211	Purchase of land and equipment									G60	0	211	
212	Construction									F60	0	212	
213	Airport — Current operation									E01	0	213	
214	Purchase of land and equipment									G01	0	214	
215	Construction									F01	0	215	
216	Landfill/Garbage — Current operation									E81	0	216	
217	Purchase of land and equipment									G81	0	217	
218	Construction									F81	0	218	
219	Hospital — Current operation									E36	0	219	
220	Purchase of land and equipment									G36	0	220	
221	Construction									F36	0	221	
222	Transit — Current operation									E94	0	222	
223	Purchase of land and equipment									G94	0	223	
224	Construction									F94	0	224	
225	Cable TV, telephone, Internet — Current operation									E03	0	225	
226	Purchase of land and equipment									G03	0	226	
227	Housing authority — Current operation									E50	0	227	
228	Purchase of land and equipment									G50	0	228	
229	Construction									F50	0	229	
230	Storm water — Current operation									E80	0	230	
231	Purchase of land and equipment									G80	0	231	
232	Construction									F80	0	232	
233												233	
234												234	
235												235	
236												236	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST UNION		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects								227,702		227,702	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,282,694		1,282,694	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,060,420	506,404	33,976	228,942	690,731	0	2,520,473	1,282,694		3,803,167	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		207,034			444,000		651,034			651,034	255
256	Internal TIF loans/repayments and transfers out			75,000				75,000			75,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	207,034	75,000	0	444,000	0	726,034	0		726,034	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,060,420	713,438	108,976	228,942	1,134,731	0	3,246,507	1,282,694		4,529,201	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						4,280	4,280			4,280	263
264	Restricted		758,931	201,286	47,397	142,815		1,150,429			1,150,429	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	721,228						721,228			721,228	267
268	Total Governmental	721,228	758,931	201,286	47,397	142,815	4,280	1,875,937			1,875,937	268
269	Proprietary								902,864		902,864	269
270	Total ending fund balance June 30, 2017	721,228	758,931	201,286	47,397	142,815	4,280	1,875,937	902,864		2,778,801	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,781,648	1,472,369	310,262	276,339	1,277,546	4,280	5,122,444	2,185,558		7,308,002	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF WEST UNION Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																		
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to other local governments</td> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>				Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to State</td> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>				Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																		
Correction.....	M05 \$																																		
Health.....	M32																																		
Highways.....	M44																																		
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Libraries.....	M52																																		
Police protection.....	M62																																		
Sewerage.....	M80																																		
Sanitation.....	M81																																		
All other.....	M89 \$																																		
Purpose	Amount paid to State																																		
Highways.....	L44 \$																																		
All other.....	L89 \$																																		
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																		
										Amount - Omit cents																									
Total salaries and wages paid.....										200 \$	758,777																								
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																		
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year																											
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																												
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$																											
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189																											
3. Electric utility	19U	29U	39U	49U	49U	49U		192																											
4. Gas utility	19U	29U	39U	49U	49U	49U		193																											
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																											
6. Industrial Revenue	19T	24T	34T		44T	44T		189																											
7. Mortgage revenue	19T	24T	34T		44T	44T		189																											
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189																											
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189																											
9.	19U	29U	39U	49U	49U	49U	49U	189																											
10.	19U	29U	39U	49U	49U	49U	49U	189																											
11.	19U	29U	39U	49U	49U	49U	49U	189																											
12.	19U	29U	39U	49U	49U	49U	49U	189																											
13.	19U	29U	39U	49U	49U	49U	49U	189																											
14.	19U	29U	39U	49U	49U	49U	49U	189																											
Total long-term debt	0	0	0	0	0	0	0	0																											
B. Short-term debt		Outstanding as of JULY 1, 2016				Amount - Omit cents																													
		61V \$																																	
		Outstanding as of JUNE 30, 2017				64V \$																													
						0																													
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																		
Assessed Valuations by Levy Authority and County, AY2015/FY2017																																			
Actual valuation -- January 1, 2015																																			
				\$		122,990,227		x .05 = \$		6,149,511																									
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																		
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																										
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61																														
	\$		\$				2,778,801		2,778,801																										
							V98																												
REMARKS																																			